

**CHAPTER NO. 45**

**HOUSE BILL NO. 1114**

**By Representatives Hargett, McDaniel**

**Substituted for: Senate Bill No. 1598**

**By Senator Miller**

AN ACT to amend The Tennessee Employment Security Law, Tennessee Code Annotated, Sections 50-7-304(i)(1), 50-7-50-7-404(b)(2) and 50-7-404(c) relative to unemployment insurance.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 50-7-304(i)(1), is amended in the first and third sentences by deleting the word "certiorari" wherever it appears and substituting instead the words "judicial review".

This subdivision is further amended in the fifth and sixth sentences by deleting the words "writ of certiorari" wherever they appear and substituting instead the word "process".

SECTION 2. Tennessee Code Annotated, Section 50-7-304(i)(3), is amended in the last sentence by deleting the words "certiorari and the attendant writ thereto" and substituting instead the words "judicial review".

SECTION 3. Tennessee Code Annotated, Section 50-7-404(b)(2)(A), is amended by adding the following new language at the end of the paragraph in such subsection:

Such recordation shall constitute notice of both the original and all subsequent liabilities of the same taxpayer.

SECTION 4. Tennessee Code Annotated, Section 50-7-404(b)(2), is amended by adding the following new language as a new subdivision:

The lien created in this chapter shall have the same priority, in relation to other liens and security interests created under Tennessee law, as the lien described in T.C.A. Section 67-1-1403.

SECTION 5. Tennessee Code Annotated, Section 50-7-404(c)(3), is amended in the third sentence of the second paragraph by deleting the following language between the language "an incomplete quarterly premium report" and the language "within the time required by this chapter" in its entirety:

or any employer required to report on magnetic media as prescribed in subdivision (c)(4) who fails to file on magnetic media,


SECTION 6. Tennessee Code Annotated, Section 50-7-404(c)(4), is amended by adding the following new language at the end of such subdivision:


Effective for reports due for the quarter beginning July 1, 2000, and thereafter, any employer, person or organization subject to this subdivision who fails to file on magnetic media as prescribed herein shall be assessed a penalty of fifty

dollars (\$50.00) for each month, or portion of a month, such report is past due; however, the total penalty for each report shall not exceed five hundred dollars (\$500.00). Penalties assessed pursuant to this subsection shall cease to accrue as soon as the subject employer, person or organization complies with the requirements to report on magnetic media.

SECTION 7. This act shall take effect upon becoming law, the public welfare requiring it.

**PASSED: March 24, 1999**

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 31st day of March 1999**

  
DON S. INGQUIST, GOVERNOR